

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WISCONSIN**

UNITED STATES OF AMERICA,)	
)	Case No. 3:19-cv-611-jdp
Plaintiff,)	
)	
v.)	
)	
SHERYL ALEKSINSKI,)	
GINGER ALEKSINSKI, and)	
OFFICE OF THE TREASURER,)	
VILAS COUNTY, WISCONSIN,)	
)	
Defendants.)	
_____)	

ORDER AND JUDGMENT

This matter comes before the Court on the Stipulation between the plaintiff United States of America and defendants Sheryl Aleksinski, Ginger Aleksinski, and the Office of the Treasurer of Vilas County, Wisconsin (“Vilas County”) for entry of final judgment and order of sale in the above-captioned case. (ECF No. 24 (hereinafter “Stipulation”).) In the Stipulation, the parties agree and stipulate that an in rem judgment should be entered in favor of the United States and against all defendants as to the relief sought in the United States’ complaint, namely, that the federal tax liens relating to Sheryl Aleksinski’s unpaid 2007, 2008, and 2010 through 2015 federal income tax liabilities may be enforced against her interests in two parcels of real property located at and adjacent to 13840 Ilg Road, Manitowish Waters, Wisconsin 54545 (“Manitowish Waters Properties”) and that the Manitowish Waters Properties shall be sold, with the proceeds distributed according to the order of priority agreed to in the Stipulation.

Accordingly, and for good cause shown, it is hereby

ORDERED that the Stipulation between the United States and defendants Sheryl Aleksinski, Ginger Aleksinski, and Vilas County (ECF. No. 24) is APPROVED; and it is further ORDERED, ADJUDGED, AND DECREED that:

1. The United States' federal tax liens regarding Sheryl Aleksinski's 2007, 2008, and 2010 through 2015 federal income tax liabilities are valid and subsisting liens in favor of the United States that attached all property and rights to property belonging to Sheryl Aleksinski, including her interest in the Manitowish Waters Properties.

2. The federal tax liens described in ¶ 1 above are enforced against all of Sheryl Aleksinski's property and property rights, including her interests in the Manitowish Waters Properties, and the Manitowish Waters Properties shall be sold pursuant to a separate order of this Court. Within 90 days of this order, the United States shall submit a proposed order of sale regarding the Manitowish Waters Properties, and the United States may also within that time move for the appointment of a receiver to take custody of and arrange for the sale of the Properties pursuant to 26 U.S.C. § 7403(d).

3. The proceeds from any sale(s) of the Manitowish Waters Properties shall be distributed as follows:

a. *First*, for the payment of reasonable costs incurred for the sale(s) of the Properties, either to the United States (if it causes the sale(s) of the Manitowish Waters Properties through the IRS Property Appraisal and Liquidation Specialists ("PALS") Office) or to such other entity or individual as the Court may appoint to sell the Properties;

b. *Second*, to Vilas County for real property taxes and other local assessments that may be due and owing and are entitled to priority under 26 U.S.C. § 6323(b)(6);

c. *Third*, the remaining net sale proceeds shall be divided and paid as follows:

i. 25% to Ginger Aleksinski; and

ii. 75% to the United States, up to the total amount of the outstanding balance due for Sheryl Aleksinski's unpaid federal income tax liabilities for tax years 2007, 2008, and 2010 through 2015.

d. If there are any remaining net sale proceeds following the distributions identified in ¶¶ 3(a) through 3(c) above, then the remaining proceeds shall be paid to Sheryl Aleksinski.

The Clerk of the Court shall enter this judgment forthwith.

Done this 19TH day of OCTOBER, 2021.



JAMES D. PETERSON
United States District Judge